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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 1443/2025 & CM APPL. 7016/2025 (Stay)

M/S CHIPSAN AVIATION PVT. LTD.Petitioner

Through: Mr. K. N. Jayasankar, Mr. T.T.
Biju and Mr. Dassa P.A., Advs.

versus

COMMISSIONER OF CENTRAL GST, DELHI SOUTH
COMMISSIONERATE AND OTHERSRespondents

Through: Mr. Aditya Singla, SSC, CBIC
with Mr. Ritvik Saha, Adv. for
R-1 to 4.
Ms. Vaishali Gupta, Panel
Counsel (Civil) for R-3/
GNCTD.
Mr. Niraj Kumar, Sr. Central
Govt. Counsel for R-5/UOI.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR

ORDER
04.03.2025

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1. We find no justification to entertain this writ petition which is directed against a final order passed by the Central Goods and Services Tax ['CGST'] authority.
2. Undisputedly, the case involves an inter-state supply of services and, therefore, the submission that the CGST authority had no jurisdiction, is clearly unsustainable.
3. Insofar as the issue of classification of services is concerned, that is one which can always be addressed by the petitioner in



appropriate statutory proceedings.

4. Subject to the aforesaid liberty being reserved, the writ petition stands dismissed.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 4, 2025/v